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Attorneys for Delphi Corporation, Delphi Automotive Systems LLC, and
Delphi Automotive Systems Services LLC, Respondents

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X	
In re	: 08 Civ. 04487 (PKC)
	: :
DELPHI CORPORATION, <u>et. al.</u> ,	: Bankr. Case No. 05-44481 (RDD)
	: :
Debtors.	: (Jointly Administered)
	: :
----- X	
DELPHI CORPORATION, DELPHI	: Adversary Proceeding
AUTOMOTIVE SYSTEMS LLC, AND	: No. 08-01038
DELPHI AUTOMOTIVE SYSTEMS	: :
SERVICES LLC,	: :
Plaintiffs,	: :
	: :
- against -	: :
UNITED STATES OF AMERICA,	: :
	: :
Defendant.	: :
----- X	

DECLARATION OF EVAN GERSHBEIN IN SUPPORT OF
MEMORANDUM OF LAW IN SUPPORT OF RESPONDENTS' OPPOSITION TO
GOVERNMENT'S MOTION TO WITHDRAW REFERENCE

I, Evan Gershbein, declare:

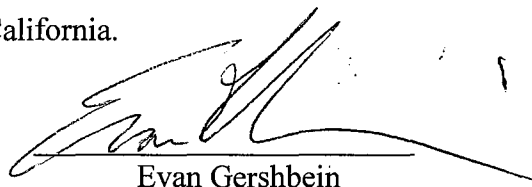
1. Respondents Delphi Corporation, Delphi Automotive Systems LLC, and Delphi Automotive Systems LLC ("Plaintiffs") and certain of their subsidiaries and affiliates are debtors and debtors-in-possession (the "Debtors" in chapter 11 cases (the "Chapter 11 Cases") under title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended as of October 8, 2005. I submit this declaration in support of the Memorandum Of Law In Support Of Objection To Government Motion To Withdraw Reference.

2. I am over eighteen years of age and not a party to the above-captioned civil proceeding. I am a Senior Consultant of Kurtzman Carson Consultants LLC ("KCC"), and my business address is 2335 Alaska Avenue, El Segundo, California 90245. The Debtors retained KCC as the claims agent in the Chapter 11 Cases pursuant to the Final Order Under 28 U.S.C. § 156(c) Authorizing Retention And Appointment Of Kurtzman Carson Consultants LLC As Claims, Noticing, And Balloting Agent for Clerk Of Bankruptcy Court, entered by the United States Bankruptcy Court for the Southern District of New York on December 1, 2005 (Chapter 11 Case Docket No. 1374). This declaration is based upon my personal knowledge, except as to such matters as are stated upon information and belief.

3. I certify that the following attached exhibits are true and correct copies of certain proofs of claims filed in the Chapter 11 Cases. For each attached exhibit, the following table indicates: the exhibit number, the claimant listed on the proof of claim, the Debtor against which the claim is filed, the proof of claim number, and the status of the proof of claim.

Exhibit Number	Gov't Agency Claimant	Debtor	Claim Number	Status Of Claim
1	DHHS	Delphi Automotive Systems, Inc. (predecessor to Delphi Corp.)	2578	Objection pending
2	EEOC	Delphi Corporation	14821	Expunged
3	EEOC	Delphi Corporation	16727	Expunged/Appealed
4	EEOC	Delphi Corporation	16747	Expunged
5	EPA	Delphi Automotive Systems LLC	14309	Claim filed
6	IRS	Delphi Automotive Systems Services LLC	7314	Expunged
7	IRS	Delphi Automotive Systems Services LLC	14154	Objection pending
8	IRS	Delphi Automotive Systems Services LLC	15822	Expunged
9	IRS	Delphi Corporation	7498	Expunged
10	IRS	Delphi Corporation	12127	Expunged
11	IRS	Delphi Corporation	14259	Expunged
12	SEC	Delphi Corporation	2445	Withdrawn

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 9, 2008 in Los Angeles, California.



Evan Gershbein

Exhibit 1
Claim No. 2578

APR-06-2006 12:48

CMS

P.02/02

FORM B10 (Official Form 10) (04/04)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF New York		PROOF OF CLAIM Claim #02578 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name of Debtor Delphi Automotive Systems, Inc.		
Case Number: <u>44596</u> <u>05-44596-rdd</u>		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): U.S. Dept. of Health and Human Services		RECEIVED APR 10 2006 KURTZMAN CARSON THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent: Office of the United States Attorney Southern District of New York 86 Chambers Street, NY, NY 10007		
Telephone number: 212-637-2700		
Account or other number by which creditor identifies debtor:		
Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Check box if this claim replaces a previously filed claim, dated: _____ <input type="checkbox"/> Amend		
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>Overpayment to Medicare Program</u>		
<input type="checkbox"/> Retired benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>1/1/2001 to Present</u>		
3. If court judgment, date obtained:		
4. Total Amount of Claim at Time Case Filed: \$ <u>65,799.34</u> (unsecured) (secured) (priority) (Total)		
If all or part of your claim is secured or entitled to priority, also complete item 5 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of advance and other charges at time case filed included in secured claim, if any: \$ _____		
6. Unsecured Nonpriority Claim: <u>65,799.34</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		
7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(X) _____. *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to dates commenced on or after the date of adjustment.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date: <u>4/6/06</u>		THIS SPACE IS FOR COURT USE ONLY 100 APR -6 P 3:26 30.0F NY
Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Mr. Glenn Chaney, CMS, HHS <i>Glenn J Chaney</i>		

Penalty for preparing fraudulent claim: Fine of up to \$500,000 or imprisonment



054459606040600000000001

Attachment to Proof of Claim of the
United States Department of Health and Human Services

In Re Delphi Automotive Systems, Inc.

Case No. 05-44596-rdd
Chapter 11 (Voluntary, Asset)

United States Bankruptcy Court for the Southern District of New York (Manhattan)

1. Basis For Claim

Debts arising under the Medicare Program established under Title XVIII of the Social Security Act, 42 U.S.C. § 1395-1395ggg.

2. Date Debt Was Incurred

This claim reflects the estimated liability of the debtor to this agency of the United States for debts arising under the Medicare Program from 1/1/2001 to the petition date. Because the United States continues to search its data bases for further debts which arose under the provisions of the Medicare Secondary Payer Act, 42 U.S.C. § 1395y, subsequent debts for these and other years may be determined at a later date.

8. Credits and Setoffs

The United States reserves the right to amend this claim to assert subsequently discovered liabilities. The indemnification of any sums held subject to setoff is without prejudice to any other right under 11 U.S.C. § 553 to set off, against this claim, debts owed to the debtor by this or any other federal agency.

Exhibit 2
Claim No. 14821

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>S.D.</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Corporation</u>		Case Number <u>05-44481(RDD)</u>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>U.S. Equal Employment Opportunity Commission</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	Claim #14821 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name and address where notices should be sent: <u>Donna L. Williams-Alexander, Esq.</u> <u>AJC Federal Building, Suite 3001</u> <u>1240 East Ninth Street</u> <u>Cleveland, Ohio 44119</u> Telephone number: <u>216-522-7454</u>		<div style="border: 2px solid black; padding: 10px; margin: 0 auto; width: 150px;"> RECEIVED AUG 11 2006 KURTZMAN CARSON <small>THIS SPACE IS FOR COURT USE ONLY</small> </div>
Account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends	
1. Basis for Claim <input type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input checked="" type="checkbox"/> Date Stamped Copy Returned <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> No self addressed stamped envelope <input checked="" type="checkbox"/> Personal Injury <input type="checkbox"/> No copy to return <input type="checkbox"/> Other _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
2. Date debt was incurred: <u>June 1, 2004</u>	3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ _____ <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> <p style="font-size: small;">If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>300,000.00</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		THIS SPACE IS FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; margin: 0 auto; width: 150px;"> RECEIVED 9 1 2006 CLAIMS PROCESSING CENTER USBC, SDNY </div>
Date <u>7/24/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Donna L. Williams-Alexander</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to



054448106073100000000538

EEOC Form 5 (5/01)

CHARGE OF DISCRIMINATION <small>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</small>		Charge Presented To: <input type="checkbox"/> FEPA <input checked="" type="checkbox"/> EEOC		Agency(ies) Charge No(s): 220-2005-00381
Ohio Civil Rights Commission and EEOC <small>State or local Agency, if any</small>				
Name (Indicate Mr., Ms., Mrs.) Ms. Amy M. Hauke <i>McCullough</i>		Home Phone No. (Incl Area Code) (419) 625-2925		Date of Birth 04-06-1980
Street Address Po Box 1867 Sandusky, OH 44870				
Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. (If more than two, list under PARTICULARS below.)				
Name DELPHI AUTOMOTIVE		No. Employees, Members 500 or More		Phone No. (Include Area Code) (419) 627-7000
Street Address 2509 Hayes Ave., Sandusky, OH 44870				
Name 		No. Employees, Members 		Phone No. (Include Area Code)
Street Address 				
DISCRIMINATION BASED ON (Check appropriate box(es).) <input type="checkbox"/> RACE <input type="checkbox"/> COLOR <input checked="" type="checkbox"/> SEX <input type="checkbox"/> RELIGION <input type="checkbox"/> NATIONAL ORIGIN <input checked="" type="checkbox"/> RETALIATION <input type="checkbox"/> AGE <input type="checkbox"/> DISABILITY <input type="checkbox"/> OTHER (Specify below.)				DATE(S) DISCRIMINATION TOOK PLACE Earliest Latest 06-15-2004 11-01-2004 <input type="checkbox"/> CONTINUING ACTION
THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)): <p>I began working for the above named Respondent on November 29, 1999 as a Machine Operator. My current job title is General Service Attendant (GSA). On or about June 15, 2004 and continuing on an ongoing basis thereafter, my immediate supervisor, Greg McKown, began making sexually offensive comments to me and putting his arm around me and intentionally brushing up against my breasts. Each time, I told McKown his actions were offensive and to stop, but he kept harassing me.</p> <p>In October 2004, I warned McKown not to touch me again. Immediately afterwards, I was written up and suspended for not following instructions. On November 1, 2004, I confronted McKown again and told him I would no longer tolerate working in the sexually hostile environment he created. On November 3, 2004, a meeting was held with Management, and I made them aware of the situation. No corrective action was taken.</p> <p>I believe I have been discriminated against because of my sex, female, and retaliated against for complaining about a protected activity, in violation of Title VII of the Civil Rights Act of 1964, as amended.</p>				
EEOC CLEVELAND DISTRICT OFFICE DEC 2 2004 RECEIVED				
I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.		NOTARY - When necessary for State and Local Agency Requirements		
I declare under penalty of perjury that the above is true and correct.		I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief. SIGNATURE OF COMPLAINANT		
Date <i>12-20-04</i>		SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (month, day, year)		
Charging Party Signature <i>Amy May McCullough</i>				

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

2008 MAR 27 AM 9:52

EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION,

Plaintiff,

v.

DELPHI CORPORATION,

Defendant.

CIVIL ACTION NO.

3:06CV0680

JUDGE KATZ

COMPLAINT AND
JURY TRIAL DEMAND

NATURE OF THE ACTION

This is an action under Title VII of the Civil Rights Act of 1964, as amended, (42 U.S.C. §2000e, et seq), ("Title VII") and Title I of the Civil Rights Act of 1991, to correct unlawful employment practices on the basis of sex, female and to make whole Amy McCullough and similarly situated employees who were adversely affected by Defendant's unlawful practices.

As alleged with greater particularity in paragraph 7 below, the Commission alleges that beginning in June of 2004, Defendant subjected its employee, Amy McCullough, to a pattern of severe and pervasive sexual harassment resulting in the creation of a sexually hostile work environment for Ms. McCullough and similarly

situated females. As a result of the discrimination, Ms. McCullough suffered emotional distress.

JURISDICTION AND VENUE

1. Jurisdiction of this Court is invoked pursuant to 28 U.S.C. §§ 451, 1331, 1337, 1343 and 1345. This action is authorized and instituted pursuant to Section 706(f) (1) and (3) of Title VII, 42 U.S.C. §2000e-5(f)(1) and (3), and pursuant to Section 102 of the Civil Rights Act of 1991, 42 U.S.C. § 1981a.

2. The employment practices alleged to be unlawful were committed within The jurisdiction of the United States District Court for the Northern District of Ohio, Western Division.

PARTIES

3. Plaintiff, the Equal Employment Opportunity Commission ("Commission"), is the Agency of the United States of America charged with the administration, interpretation and enforcement of Title VII and is expressly authorized to bring this action by Section 706(f) (1) and (3) of Title VII, 42 U.S.C. § 2000e-5(f)(1) and (3).

4. At all relevant times, Defendant, Delphi Corporation ("Employer") has continuously been a corporation doing business in the State of Ohio and the City of Sandusky and has continuously had at least 15 employees.

5. At all relevant times, Defendant Employer has continuously been an employer engaged in an industry affecting commerce within the meaning of Section 701 (b), (g) and (h) of Title VII, 42 U.S.C. § 2000e (b), (g) and (h).

STATEMENT OF CLAIMS

6. More than thirty days prior to institution of this lawsuit, Amy M. McCullough filed charges with the Commission alleging violations of Title VII by Defendant Employer. All conditions precedent to the institution of this suit have been fulfilled.

7. Beginning during the month of June of 2004, Defendant Employer engaged in unlawful employment practices in its Sandusky, Ohio location, by subjecting Amy McCollough to a sexually hostile work environment based on her sex, in violation of Section 703 of Title VII, 42 U.S.C. §2000e-2. These unlawful practices include, but are not limited to the following:

a) Amy M. McCullough has been employed at Defendant's plant since November of 1999. In June of 2004, shortly after she came under the supervision of Greg McKown, she was subjected to a pattern of severe and pervasive sexual harassment perpetrated by McKown.

b) The sexual harassment perpetrated by McKown against Ms. McCullough consisted of constant inappropriate remarks and touching.

c) Ms. McCullogh made it clear from the beginning of the harassment that it was unwelcome and she objected to the behavior.

d) Ms. McCullough complained about the inappropriate conduct not only to McKown, she also complained to his supervisor and other management personnel at Defendant.

e) Despite her complaints, Defendant Employer failed to stop the harassment and allowed a workplace permeated with severe and pervasive harassment based on sex, female;

f) Defendant Employer subjected Amy M. McCullough and similarly situated female employees to a pattern of severe and pervasive sexual harassment during her/their employment;

g) Defendant Employer failed to exercise reasonable care to prevent and eradicate the sexual harassment;

h) Defendant's conduct caused Amy M. McCullough emotional suffering and anxiety which required medical attention.

8. The effect of the practices complained of deprived Amy M. McCullough of equal employment opportunities and adversely affected her status as an employee due to impermissible considerations of sex.

9. The unlawful practices complained of above were intentional.

10. The unlawful employment practices complained of above were undertaken with malice and/or reckless indifference to the federally protected rights of Amy M. McCullough.

PRAYER FOR RELIEF

WHEREFORE, the Commission respectfully requests that this Court:

A. Grant a permanent injunction enjoining Defendant Employer, its officers, successors, assigns and all persons in active concert or participation with it, from discriminating against individuals by the implementation of practices and policies which prevent discrimination on the basis of sex.

B. Order Defendant Employer to institute and carry out policies, practices and programs which provide equal employment opportunities for persons regardless of sex and which eradicate the effects of its past and present unlawful employment practices.

C. Order Defendant Employer to make whole Amy M. McCullough by providing appropriate back pay with prejudgment interest, in amounts to be determined at trial, and other affirmative relief necessary to eradicate the effects of its unlawful employment practices.

D. Order Defendant Employer to make whole Amy M. McCullough by providing affirmative relief necessary to eradicate the effects of its unlawful employment practices, including but not limited to, back pay and front pay in amounts to be proven at trial.

E. Order Defendant Employer to make whole Amy M. McCullough by providing compensation for past and future pecuniary losses, in amounts to be proven at trial.

F. Order Defendant Employer to make whole Amy M. McCullough by providing compensation for past and future non-pecuniary losses in amounts to be proven at trial.

G. Grant an order assessing punitive damages against Defendant Employer for its malicious and reckless conduct described herein above in amounts to be determined at trial.

H. Grant such further relief as the Court deems necessary and proper in the public interest.

I. Award the Commission its costs in this action.

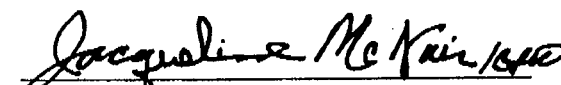
JURY TRIAL DEMAND

The Commission requests a jury trial on all questions of fact raised by its
Complaint.

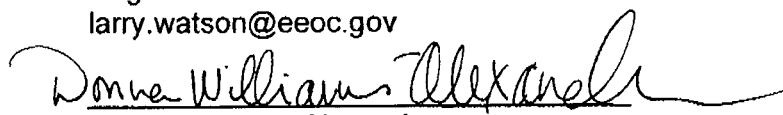
Respectfully submitted,

JAMES L. LEE
DEPUTY GENERAL COUNSEL

GWENDOLYN YOUNG REAMS
ASSOCIATE GENERAL COUNSEL
1801 L. Street, N.W.
Washington, D.C. 20507


Jacqueline McNair
Regional Attorney

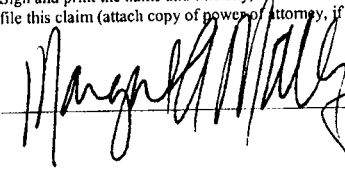

C. Larry Watson
Associate Regional Attorney
Registration No. 0031443
larry.watson@eeoc.gov


Donna Williams-Alexander
Trial Attorney
Registration No. 0037838
donna.williams-alexander@eeoc.gov

EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION
Cleveland Field Office
Anthony J. Celebrezze Federal Office Building
1240 East Ninth Street - Suite 3001
Cleveland, Ohio 44199
(216) 522-7454
(216) 522-7430 fax
donna.williams-alexander@eeoc.gov

Exhibit 3
Claim No. 16727

FORM B10 (Official Form 10) (4/98)

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM Claim #16727 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name of Debtor Delphi Corp. et al	Case Number 05-44481	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor U.S. Equal Employment Opportunity Commission Name and address where notices should be sent: Margaret A. Malloy Trial Attorney U.S. Equal Employment Opportunity Commission 33 Whitehall St. New York, NY 10004 212-336-3690	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: NA		Check here if this claim: <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
1. BASIS FOR CLAIM: <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other (Describe briefly): Violation of Americans with Disabilities Act 42 U.S.C. § 12101 et seq. (date) (date)		
2. DATE DEBT WAS INCURRED: May 21, 2004		3. IF COURT JUDGMENT, DATE OBTAINED: _____
4. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: Unliquidated If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. SECURED CLAIM. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other: Value of Collateral: Amount of arrearage and other charges at time case filed included in secured claim, if any:	6. UNSECURED PRIORITY CLAIM. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ unliquidated Specify the priority of the claim: <input checked="" type="checkbox"/> Wages, salaries, or commissions (up to \$4,000)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$1800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties of governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). * Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
7. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. DATE-STAMPED COPY: To receive an acknowledgment copy of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE FOR COURT USE ONLY RECEIVED OCT' 16 2007 KURTZMAN CARSON
Date October 12, 2007	Sign and print the name and title any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)  Margaret A. Malloy Trial Attorney	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both



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**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK**

**EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION,**

Plaintiff,

-against-

DELPHI CORP.,

Defendant.

CIVIL ACTION NO.

**COMPLAINT
JURY TRIAL DEMANDED**

NATURE OF THE ACTION

This is an action under Title I of the Americans with Disabilities Act of 1990 ("ADA") and Title I of the Civil Rights Act of 1991, to correct unlawful employment practices and to provide relief to Stanley Straughter ("Charging Party") and to a class of similarly situated individuals who have been adversely affected by such practices. As alleged with particularity below, Defendant Delphi Corp. ("Defendant") violated the ADA by making disability-related inquiries of employees, including Charging Party, for purposes inconsistent with those permitted by the ADA, and by taking adverse employment action against Charging Party and a class of similarly situated individuals in retaliation for and interfering with their exercise of their rights protected by the ADA.

JURISDICTION AND VENUE

1. Jurisdiction of this Court is invoked pursuant to 28 U.S.C. §§ 451, 1331, 1337, 1343, and 1345. This action is authorized and instituted pursuant to Section 107(a) of the Americans with Disabilities Act ("ADA"), 42 U.S.C. § 12117(a), which incorporates by reference §§ 706(f)(1) and (3) of Title VII of the Civil Rights Act of 1964 ("Title VII"), 42 U.S.C. §§ 2000e-5(f)(1) and (3).

2. The unlawful employment practices alleged were committed within the jurisdiction of the United States District Court for the Western District of New York.

PARTIES

3. Plaintiff, Equal Employment Opportunity Commission ("EEOC"), is the agency of the United States of America charged with the administration, interpretation, and enforcement of Title I of the ADA and is expressly authorized to bring this action by Section 107(a) of the ADA, 42 U.S.C. § 12117(a), which incorporates by reference Sections 706(f)(1) and (3) of Title VII, 42 U.S.C. § 2000e-5(f)(1).

4. At all relevant times, Defendant has continuously been a corporation doing business in the State of New York and has continuously employed at least fifteen employees.

5. At all relevant times, Defendant has continuously been an employer engaged in an industry affecting commerce under Section 101(5) of the ADA, 42 U.S.C. § 12111(5), and Section 101(7) of the ADA, 42 U.S.C. § 12111(7), which incorporates by reference Sections 701(g) and (h) of Title VII, 42 U.S.C. §§ 2000-e(g) and (h).

6. At all relevant times, Defendant has been a covered entity under Section 101(2) of the ADA, 42 U.S.C. § 12111(2).

STATEMENT OF CLAIMS

7. More than thirty days prior to the institution of the lawsuit, Charging Party filed a charge with the EEOC alleging violations of Title I of the ADA by Defendant. All conditions precedent to the institution of this lawsuit have been fulfilled.

8. Since at least 2004, Defendant has engaged in unlawful employment practices in violation of Sections 102 and 503 of the ADA, 42 U.S.C. §§ 12112(d)(4)(A) and 12203, as outlined below:

a. Charging Party was employed as a Laborer by Defendant from May 22 to August 17, 2006.

b. On August 14 and 15, 2006, Charging Party called in sick.

c. On August 16, 2006, Charging Party returned to work with a doctor's note verifying that he had been unable to work due to illness on the two days that he was out.

d. Defendant informed Charging Party that he was required to sign an authorization form to allow Defendant to obtain information from Charging Party's personal physician about his medical condition.

e. Charging Party refused to sign the form, stating that he believed the inquiry into his medical condition was unlawful.

f. Defendant informed Charging Party that it was Defendant's policy to check all doctors' notes to verify that the reasons for the absence are acceptable, and that although an employee could refuse to sign the release, the result would be that Defendant would not accept the excuse for the absence.

g. Charging Party asked to take a copy of the form and respond the next day. Defendant consented to this request.

h. Charging Party then modified the form to allow Defendant to verify with his doctor that he had been unable to work on the two days that he was out, but not to discuss his actual medical condition.

i. When Charging Party presented Defendant with the modified form the next day, he was told that it was unacceptable.

j. Charging Party again stated his belief that it was unlawful for Defendant to demand to know his medical information.

k. Defendant immediately fired Charging Party for being “an unsatisfactory temporary employee.”

9. The ADA prohibits employers from making inquiries as to whether an employee is an individual with a disability unless the inquiry is shown to be job-related and consistent with business necessity.

10. Defendant’s requirement that employees returning from sick leave sign a release of their medical information is a disability-related inquiry that is not job-related or consistent with business necessity.

11. Defendant’s requirement that employees returning from sick leave sign a release of their medical information and its practice of disciplining, withholding pay from and/or taking any other adverse employment action against employees who fail to comply with this unlawful policy constitutes coercion, intimidation and/or interference with employees’ exercise or enjoyment of their rights under the ADA.

12. Defendant’s practice of disciplining, withholding pay from and/or taking any other adverse employment action against employees who refuse to comply with the unlawful policy constitutes retaliation against such employees for engaging in activity protected by the ADA.

13. The effect of the practices complained of above has been to deprive Charging Party and a class of other individuals of equal employment opportunities and otherwise adversely affect their status as employees.

14. The effect of the practices complained of above has been to inflict emotional pain, suffering, and inconvenience upon Charging Party and similarly situated individuals.

15. The unlawful employment practices complained of above were intentional.

16. The unlawful employment practices complained of above are continuing.

17. The unlawful employment practices complained of above were done with malice and reckless disregard for the federally protected rights of Charging Party and similarly situated individuals, in violation of 42 U.S.C. § 12101, *et seq.*

PRAYER FOR RELIEF

Wherefore, EEOC respectfully requests that this Court:

- A. Enjoin Defendant, its officers, successors, assigns, and all persons in active concert or participation with it, from making any disability-related inquiries that are not job-related and consistent with business necessity;
- B. Order Defendant to institute and carry out policies, practices, and programs that provide equal employment opportunities for qualified individuals with disabilities and that eradicate the effects of its past and present unlawful employment practices;
- C. Order Defendant to make whole all those individuals affected by the unlawful employment practices described above, by providing appropriate back-pay with prejudgment interest, in amounts to be determined at trial, and other affirmative relief necessary including reinstatement to eradicate the effects of Defendants' unlawful employment practices;
- D. Order Defendant to make whole all of those individuals adversely affected by the unlawful employment practices described above by providing compensation for nonpecuniary losses, including pain, suffering, and humiliation in amounts to be determined at trial;
- E. Order Defendant to pay all those individuals adversely affected by the unlawful employment practices described above punitive damages for Defendant's malicious and/or reckless conduct in amounts to be determined at trial.
- G. Grant such further relief as the Court deems necessary and proper.

H. Award the EEOC its costs in this action.

JURY TRIAL DEMAND

EEOC requests a jury trial on all questions of fact raised by this Complaint.

Dated: September 27, 2007

Ronald S. Cooper
General Counsel

James Lee
Deputy General Counsel

Gwendolyn Y. Reams
Associate General Counsel

EQUAL EMPLOYMENT
OPPORTUNITY COMMISSION
1801 L Street, N.W.
Washington, D.C. 20507

s/Elizabeth Grossman

Elizabeth Grossman
Regional Attorney

s/Judy Keenan

Judy Keenan
Supervisory Trial Attorney

s/Margaret A. Malloy

Margaret A. Malloy
Trial Attorney, U.S. EEOC
33 Whitehall Street, 5th Floor
New York, New York 10004
margaret.malloy@eeoc.gov
Phone 212-336-3690
Fax 212-336-3623

Exhibit 4
Claim No. 16747

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Corporation, et al</u>	Case Number <u>05-44481 RDD</u>	Claim #16747 USBC SDNY Delphi Corporation, et al 05-44481 (RDD) <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 150px;"> RECEIVED NOV 16 2007 KURTZMAN CARSON </div> THIS SPACE IS FOR COURT USE ONLY
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>U.S. Equal Employment Opportunity Commission</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <u>Anthony J. Celebrezze Building</u> <u>1240 East Ninth St. Suite 3001</u> <u>Cleveland, Ohio 44119</u> Telephone number: <u>216-522-7464</u>		
Account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. Basis for Claim <input type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Money Loaned <input checked="" type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input checked="" type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>12-15-04 continuing violation</u>	3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ _____ (unsecured) _____ (secured) <u>30,000.00</u> (priority) <u>\$30,000.00</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 150px;"> NOV 14 2007 CLAIMS PROCESSING CENTER (USBC SDNY) </div>
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>11-13-07</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Donna P. Williams - Alexander, Esq.</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 and 3571.



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Cleveland Field Office

DONNA L. WILLIAMS-ALEXANDER
Senior Trial Attorney

Anthony J. Celebrezze Office Building
1240 East Ninth Street, Suite 3001
Cleveland, OH 44199
(216) 522-7454

Fax (216) 522-7430
donna.williams-alexander@eoc.gov

Exhibit 5
Claim No. 14309

ORIGINAL

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>SOUTHERN</u> DISTRICT OF <u>NEW YORK</u>		PROOF OF CLAIM
Name of Debtor Delphi Automotive Systems LLC		Case Number 05-44640 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): U.S. Environmental Protection Agency		Received AUG 09 2006 Kurtzman Carson Claim #14309 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name and address where notices should be sent: David J. Kennedy Assistant U.S. Attorney, SDNY 86 Chambers Street, 3rd Floor New York, NY 10007 Telephone number: (212) 637-2733		
<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed See attached. <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: See attached.		3. If court judgment, date obtained: See attached.
4. Total Amount of Claim at Time Case Filed: \$ <u>See attached.</u> (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). See attached. Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY FILED U.S. BANKRUPTCY COURT S.D.N.Y. 2006 JUL 31 P 3:56 PM
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 7/31/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): DAVID J. KENNEDY, A.U.I.A.	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.



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MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York
By: DAVID J. KENNEDY (DK-8307)
Assistant United States Attorney
86 Chambers Street, Third Floor
New York, New York 10007
Tel. No.: (212) 637-2733
Fax No.: (212) 637-2686

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:	CHAPTER 11
DELPHI AUTOMOTIVE SYSTEMS LLC,	Case No. 05-44640-rdd
	Jointly Administered
Debtors.	

-----X

**PROOF OF CLAIM OF THE UNITED STATES ON BEHALF OF
THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**

1. The United States files this Proof of Claim at the request of the U.S. Environmental Protection Agency ("EPA"), against debtor Delphi Automotive Systems LLC ("Delphi"), for response costs incurred and to be incurred by the United States under the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. §§ 9601-9675 at the Superfund Sites set forth herein in Paragraphs 2 through 7, *infra*. In addition, with respect to equitable remedies that are not within the Bankruptcy Code's definition of "claim," 11 U.S.C. § 101(5), this proof of claim is only filed in protective fashion. *See, e.g.*, Paragraphs 3, 8, 9, and 10, *infra*.

2. Tremont City Landfill Superfund Site. Delphi is liable to the United States under CERCLA with respect to the Tremont City Landfill Superfund Site located at 3108 Snyder-

Domer Road, Tremont City, German Township, Clark County, Ohio (the "Tremont City Site"). The 80-acre Site includes several facilities including a closed 8.5 acre chemical waste landfill (the "Barrel Fill" facility), a closed 56 acre sanitary landfill (the "Landfill" facility), and a 15.5 acre closed oil recycling and hazardous waste storage and transfer operation (the "Waste Storage" facility). Delphi is liable to the United States because by contract, agreement or otherwise, it arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of hazardous substances owned or possessed by Delphi at the Barrel Fill and Landfill facilities owned by another party or entity, and containing hazardous substances, pursuant to Section 107(a)(3) of CERCLA, 42 U.S.C. § 9607(a)(3). Delphi disposed of drums and bulk wastes containing, inter alia, paint sludge, polyester resins, polystyrene, sulfuric acid sludge, paint waste, polyol resin and caustic sludge at the Barrel Fill facility and solid wastes at the Landfill facility. The closed Barrel Fill and Landfill operations are facilities within the meaning of CERCLA. There have been releases or threats of releases of hazardous substances, including but not limited to, inorganic compounds (antimony, arsenic, thallium, cyanide and lead) and volatile organic compounds (xylene, methylene chloride, ethyl benzene and acetone), from the facilities at the Tremont City Site. These hazardous substances have been released into the waterways, surface water, soils, and sediments at the Tremont City Site. Other potentially responsible parties may, along with Delphi, also be jointly and severally liable to the United States under CERCLA with respect to the Barrel Fill and Landfill facilities.

3. This Proof of Claim is filed in a protective manner with respect to Delphi's obligations to perform work with respect to the Tremont City Site. See Paragraph 8, infra. On October 3, 2002, EPA entered into an Administrative Order on Consent ("AOC")(Docket # V-

W-03-C-719) with Delphi that required Delphi, and six other respondents, inter alia, to conduct a Remedial Investigation/Feasibility Study ("RI/FS") at the Tremont City Site. Delphi and the remaining AOC respondents have completed the RI field work. EPA estimates that it may cost the jointly and severally liable parties, including Delphi, approximately \$1 million to complete the required work under the AOC, some of which has already been performed. EPA has not yet selected remedial action under CERCLA for the Barrel Fill and Landfill facilities at the Tremont City Site and Delphi has therefore not yet been ordered to perform remedial work, but may be ordered by a court or other authority found to have jurisdiction to do so in the future. Since investigations at the Barrel Fill and Landfill facilities at the Tremont City Site are continuing and remedial action has not yet been selected, the cost of Remedial Design/Remedial Action ("RD/RA") to Delphi is uncertain at this time, but the work with respect to these facilities could cost the jointly and severally liable parties, including Delphi, as much as a total of \$22.2 million or more, in addition to the \$1 million described above. EPA estimates that RD/RA work relating to the Barrel Fill facility could cost the jointly and severally liable parties, including Delphi, approximately \$7 million. EPA estimates that RI/FS work and RD/RA work relating to the Landfill facility could cost the jointly and severally liable parties, including Delphi, approximately \$14.5 million.

4. Response costs have been and will be incurred by EPA with respect to the Tremont City Site not inconsistent with the National Contingency Plan promulgated pursuant to Section 105 of CERCLA, 42 U.S.C. § 9605, and set forth at 40 C.F.R. Part 300, as amended. Under the AOC, Delphi is also liable to make payments for future oversight costs to EPA, which EPA estimates to be \$100,000. In addition, the United States has incurred unreimbursed

response costs to date of approximately \$820,000 with respect to the Barrel Fill and Landfill facilities at the Tremont City Site for previous work, including inter alia, a Preliminary Assessment/Site Investigation ("PA/SI"). Delphi is jointly and severally liable to the United States for the above amounts. Delphi is also jointly and severally liable for interest due under 42 U.S.C. § 9607(a). Other potentially responsible parties may along with Delphi also be jointly and severally liable to the United States for all of the above amounts plus interest due under 42 U.S.C. § 9607(a).

5. South Dayton Dump & Landfill Superfund Site. Delphi is liable to the United States under CERCLA with respect to the South Dayton Dump and Landfill Superfund Site ("South Dayton Site") located at 1975 Dryden Road, Moraine, Ohio. Delphi is liable to the United States because by contract, agreement or otherwise, it arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of hazardous substances owned or possessed by Delphi at the South Dayton Site owned by another party or entity, and containing hazardous substances, pursuant to Section 107(a)(3) of CERCLA, 42 U.S.C. § 9607(a)(3). Delphi arranged for the disposed of hazardous wastes, including but not limited to asbestos, flyash, metallic dust, oil and grease sludge and paint wastes at the South Dayton Site from several Delphi facilities in the Dayton and Kettering, Ohio area. The South Dayton Site is a facility within the meaning of CERCLA. The South Dayton Site was proposed for inclusion on the National Priorities List ("NPL"), pursuant to CERCLA Section 105, 42 U.S.C. § 9605, on September 23, 2004 (see 69 Fed. Reg. 56970). There have been releases or threats of releases of hazardous substances, including but not limited to, inorganic compounds (arsenic, cadmium, chromium, mercury and lead) and volatile and semi-volatile organic compounds (1,2-

dichloroethene, tetrachloroethene, toluene, polychlorinated biphenyls ("PCBs")), at the South Dayton Site. These hazardous substances have been released into the soil and groundwater at the South Dayton Site. Other potentially responsible parties may, along with Delphi, also be jointly and severally liable to the United States under CERCLA with respect to the South Dayton Site.

6. Response costs have been and will be incurred by EPA with respect to the South Dayton Site not inconsistent with the National Contingency Plan promulgated pursuant to Section 105 of CERCLA, 42 U.S.C. § 9605, and set forth at 40 C.F.R. Part 300, as amended. The United States has incurred unreimbursed response costs to date of approximately \$404,349 with respect to the South Dayton Site. Delphi is liable to the United States for this amount. Delphi is also liable for interest due under 42 U.S.C. § 9607(a). Other potentially responsible parties may along with Delphi also be jointly and severally liable to the United States for all of the above amounts plus interest due under 42 U.S.C. § 9607(a).

7. EPA expects to incur future response costs in connection with the remedial design and remedial action for the South Dayton Site. These costs have been estimated by EPA at between \$20 and 50 million. Along with other identified PRPs, Delphi is jointly and severally liable to the United States for these amounts.

8. Protective Filing For Work Obligations. The United States is not required to file a proof of claim with respect to Delphi's injunctive obligations to comply with work requirements arising under Orders of Courts, Administrative Orders, and other environmental regulatory requirements imposed by law that are not claims under 11 U.S.C. § 101(5). Delphi and any reorganized debtor(s) must comply with such mandatory injunctive and regulatory and compliance requirements. The United States reserves the right to take future actions to enforce

any such obligations of Delphi. While the United States believes that its position will be upheld by the Court, the United States has filed only in protective fashion with respect to such obligations and requirements as indicated herein to protect against the possibility that Delphi will contend that it does not need to comply with any such obligations and requirements and the Court finds that it is not required to do so. Therefore, a protective contingent claim is filed in the alternative for such obligations and requirements but only in the event that the Court finds that such obligations and requirements are dischargeable claims under 11 U.S.C. § 101(5) rather than obligations and requirements that reorganized Delphi must comply with. Nothing in this Proof of Claim constitutes a waiver of any rights of the United States or an election of remedies with respect to such rights and obligations.

9. RCRA Compliance and Work Obligations. This Proof of Claim is filed in a protective manner with respect to Delphi's compliance and work obligations under the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. §§ 6901 - 6992k. See Paragraph 8, supra. RCRA establishes a comprehensive regulatory program for generators of hazardous waste and for owners and operators of facilities that treat, store, or dispose of hazardous waste. Delphi is the owner and operator of RCRA-regulated facilities including, but not limited to, Vandalia, Ohio (Vandalia Facility), as well as other locations. Pursuant to its authority under RCRA, EPA has promulgated regulations applicable to such generators and such owners and operators of hazardous waste management facilities. The federal RCRA implementing regulations are set forth at 40 C.F.R. Part 260 et seq. Pursuant to Section 3006 of RCRA, 42 U.S.C. § 6926, EPA has authorized various States to administer various aspects of the hazardous waste management program in such States. Pursuant to Section 3008(a) of RCRA, 42 U.S.C. § 6928(a), these

authorized State hazardous waste management program are enforceable by EPA. Under RCRA, Delphi is required, inter alia, to operate in compliance with RCRA regulatory requirements, implement closure and post-closure work and corrective action work, and perform any necessary action with respect to any imminent and substantial endangerment to health or the environment, see, e.g., 42 U.S.C. §§ 6924, 6928, 6973, as required by RCRA and/or RCRA permits or Administrative Orders. For example, in or about January 2002, EPA and Delphi entered into a RCRA Administrative Order on Consent with regard to the Vandalia, Ohio Facility, which requires, inter alia, the continuing implementation of a Corrective Measures Plan at that Facility. Delphi is liable for injunctive and compliance obligations that it is required to perform under RCRA, RCRA permits, and all work requirements under RCRA permits and administrative orders. It is the position of the United States that a proof of claim is not required to be filed for injunctive, compliance, and regulatory obligations and requirements under RCRA. See Paragraph 8, supra. Other liable parties may along with Delphi also be jointly and severally liable to the United States under RCRA.

10. Property of the Estate. Delphi also has or may in the future have environmental liabilities for properties that are part of its bankruptcy estate and/or for the migration of hazardous substances from property of its bankruptcy estate. For example, Delphi has voluntary corrective action agreements for ongoing investigations pursuant to schedules approved by EPA for certain facilities set forth in Paragraph 9, supra. In accordance with 28 U.S.C. § 959, Delphi is required to comply with non-bankruptcy law, including all applicable environmental laws, in managing and operating its property. Upon confirmation of any Plan of Reorganization, reorganized Delphi will be liable as owner or operator of property in accordance with applicable

environmental law. The United States is not required to file a proof of claim relating to property of the estate other than for response costs incurred prior to the petition date. The United States reserves the right to file an application for administrative expense or take other appropriate action in the future with respect to property of the estate. This Proof of Claim is filed only protectively with respect to property of the estate.

11. This Proof of Claim reflects certain known liabilities of Delphi to the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities. This Proof of Claim is without prejudice to any right under 11 U.S.C. § 553 to set off, against this claim, debts owed (if any) to the debtor by this or any other federal agency.

12. The United States has not perfected any security interest on its claims against Delphi.

13. This claim is filed as a general unsecured claim except to the extent of any secured/trust interest in insurance proceeds received by Delphi on account of environmental liability to the United States, disputed past cost amounts held in escrow by Delphi pending dispute resolution, and to the extent administrative expense priority exists relating to property of the estate, post-petition violations of law, or otherwise. In addition, the United States will file any application for administrative expense priority at the appropriate time. The United States' position with respect to injunctive, compliance, regulatory, and work obligations that are not claims under 11 U.S.C. § 101(5) is set forth in Paragraph 8, supra.

14. Except as stated in this Proof of Claim, no judgments against Delphi have been rendered on this Proof of Claim.


15. This Proof of Claim is also filed to the extent necessary to protect the United States' rights relating to any insurance proceeds received by Delphi relating to sites discussed herein and any funds being held in escrow by Delphi relating to the sites discussed herein.

Dated: New York, New York
July 31, 2006

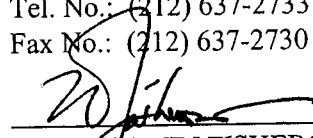
Respectfully submitted,

FOR THE UNITED STATES OF AMERICA:

MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York

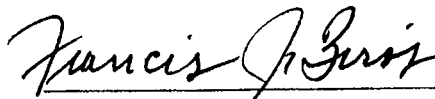


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W. BENJAMIN FISHEROW
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Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
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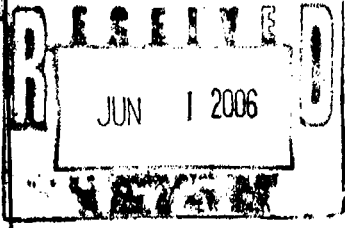
FRANCIS J. BIXOS
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OF COUNSEL:

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THOMAS C. NASH
THOMAS WILLIAMS
Associate Regional Counsels
U.S. Environmental Protection Agency-- Region 5--Mail Code C14J
77 West Jackson Boulevard
Chicago, Illinois 60604-3594

Exhibit 6
Claim No. 7314

FORM B10 (Official Form 10/10/05)

UNITED STATES BANKRUPTCY COURT <u>SOUTHERN</u> DISTRICT OF <u>NEW YORK</u>		PROOF OF CLAIM
Name of Debtor <u>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</u>		Case Number <u>05-44632-RDD</u>
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Department of the Treasury - Internal Revenue Service</u>		
Name and address where notices should be sent: <u>Internal Revenue Service INTERNAL REVENUE SERVICE 290 BROADWAY, 5TH FL NEW YORK, NY 10007</u>		
Telephone number: <u>(212) 436-1038</u> Creditor #: _____		
Last four digits of account or other number by which creditor identifies debtor: <u>see attachment</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: <u>see attachment</u>		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below*</u> Value of Collateral: \$ <u>see below*</u> *All of debtor(s) right, title and interest to property - 26 U.S.C. § 6321. Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>103,138.05</u>
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
5. Total Amount of Claim at Time Case Filed: \$ _____ (unsecured) <u>103,138.05</u> (secured) _____ (priority) <u>103,138.05</u> (Total) <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. (except as noted on attachment)		THIS SPACE IS FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; width: fit-content; margin: auto;"> RECEIVED JUN 05 2006 KURTZMAN CARSON </div>
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date <u>05/26/2006</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>MARIA VALERIO, Insolvency Specialist</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 and 3571



05446320606010000000000001

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: DELPHI AUTOMOTIVE SYSTEMS SERVICES
LLC
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44632-RDD

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

10/08/2005

The United States has the right of setoff or counterclaim(s) in the amount of \$103,138.05. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

FICA 12/31/04 & 9/30/05 FUTA 12/31/05 (PARTIAL)

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date Office Location
38-3568834	WT-FICA	06/30/2005	10/03/2005	\$0.00	\$103,138.05	\$0.00	Right to setoff

Total Amount of Secured Claims:

\$103,138.05



Department of the Treasury
Internal Revenue Service

INTERNAL REVENUE SERVICE
290 BROADWAY, 5TH FL
NEW YORK, NY 10007

SOUTHERN NEW YORK BANKRUPTCY COURT
U.S. BANKRUPTCY COURT
ONE BOWLING GREEN
NEW YORK, NY 10004-1408

Please Fold Here. Do not detach. Please be sure our address shows through the envelope window.

Internal Revenue Service
INTERNAL REVENUE SERVICE
290 BROADWAY, 5TH FL
NEW YORK, NY 10007

Exhibit 7
Claim No. 14154

FORM B10 (Official Form 10)(10/05)

UNITED STATES BANKRUPTCY COURT <u>SOUTHERN</u> DISTRICT OF <u>NEW YORK</u>		PROOF OF CLAIM
Name of Debtor DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC		Case Number 05-44632-RDD
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		Claim #14154 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		Received AUG 09 2006 Kurtzman Carson <small>THIS SPACE IS FOR COURT USE ONLY</small>
Name and address where notices should be sent: Internal Revenue Service INTERNAL REVENUE SERVICE 290 BROADWAY, 5TH FL NEW YORK, NY 10007		
Telephone number: (212) 436-1038 Creditor #:		
Last four digits of account or other number by which creditor identifies debtor: see attachment		Check here <input type="checkbox"/> replaces a previously filed claim, dated: 05/26/2006 if this claim <input checked="" type="checkbox"/> amends
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
2. Date debt was incurred: see attachment		
3. If court judgment, date obtained: <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		
Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below*</u> Value of Collateral: \$ <u>see below*</u> *All of debtor(s) right, title and interest to property - 26 U.S.C § 6321. Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>9,281.26</u>		
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
5. Total Amount of Claim at Time Case Filed: \$ _____ (unsecured) 9,281.26 (secured) _____ (priority) 9,281.26 (Total) <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. (except as noted on attachment)		
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 07/27/2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>/s/ MARIA VALERIO, Insolvency Specialist</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment 1



Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: **DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC**
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44632-RDD

Type of Bankruptcy Case

Chapter 11

Date of Petition

10/08/2005

Amendment No. 1 to Proof of Claim dated 05/26/2006

The United States has the right of setoff or counterclaim(s) in the amount of \$9,281.26. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

FICA 12/31/04

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
38-3568834	WT-FICA	06/30/2005	10/03/2005	\$0.00	\$9,281.26	\$0.00		Right to setoff

Total Amount of Secured Claims:

\$9,281.26

Exhibit 8
Claim No. 15822

Penalty for presenting fraudulent claim: Fine of up to \$100,000 and/or imprisonment for up to 5 years.



Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: DELPHI AUTOMOTIVE SYSTEMS SERVICES
LLC
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44632-RDD

Type of Bankruptcy Case

Chapter 11

Date of Petition

10/08/2005

Amendment No. 1 to Proof of Claim dated 05/26/2006

The United States has the right of setoff or counterclaim(s) in the amount of \$9,281.26. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

FICA 12/31/04

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date Office Location
38-3568834	WT-FICA	06/30/2005	10/03/2005	\$0.00	\$9,281.26	\$0.00	Right to setoff

Total Amount of Secured Claims:

\$9,281.26

Exhibit 9
Claim No. 7498

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or im



Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: DELPHI CORPORATION
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44481-RDD

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

10/08/2005

The United States has the right of setoff or counterclaim(s) in the amount of \$11,411.00. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

FICA 9/30/05 & Excise 6/30/05

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date Office Location
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$11,411.00	\$0.00	Right to setoff

Total Amount of Secured Claims:

\$11,411.00

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$0.00
38-3430473	FOREIGN	12/31/2005	1 UNASSESSED-NO RETURN	\$10,000.00	\$0.00
				\$10,000.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$10,000.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$10,427.75

Total Amount of Unsecured General Claims:

\$10,427.75

1 UNASSESSED TAX LIABILITIES(S) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED.

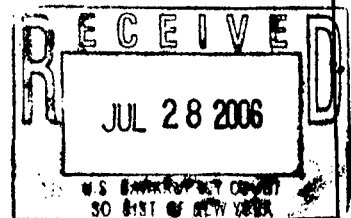
Exhibit 10
Claim No. 12127

FORM B10 (Official Form 10)(10/05)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM Received AUG 05 2006 Kurtzman Carson <small>Claim #12127 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)</small>	
Name of Debtor <div style="text-align: center;">DELPHI CORPORATION</div>			Case Number <div style="text-align: center;">05-44481-RDD</div>
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>			
Name of Creditor (The person or other entity to whom the debtor owes money or property): <div style="text-align: center;">Department of the Treasury - Internal Revenue Service</div>			<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: Internal Revenue Service INTERNAL REVENUE SERVICE 290 BROADWAY, 5TH FL NEW YORK, NY 10007		THIS SPACE IS FOR COURT USE ONLY	
Telephone number: (212) 436-1038 Creditor #:		Last four digits of account or other number by which creditor identifies debtor: see attachment	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____			
<input checked="" type="checkbox"/> Date Stamped Copy Returned <input type="checkbox"/> No self addressed stamped envelope <input type="checkbox"/> No copy to return			
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date debt was incurred: see attachment		3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. <small>See reverse side for important explanations.</small>			
Unsecured Nonpriority Claim \$ 11,688.75 <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.			
Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ 0.00 Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).			
Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below*</u> Value of Collateral: \$ <u>see below*</u> <small>* All of debtor(s) right, title and interest to property - 26 U.S.C § 6321.</small> Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ 10,150.00			
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>			
5. Total Amount of Claim at Time Case Filed: \$ 11,688.75 10,150.00 21,838.75 <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. (except as noted on attachment)			
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 07/21/2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="text-align: center;">/s/ MARIA VALERIO Insolvency Specialist</div>		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to

THIS SPACE IS FOR COURT USE ONLY



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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: DELPHI CORPORATION
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44481-RDD

Type of Bankruptcy Case

Chapter 11

Date of Petition

10/08/2005

Amendment No. 1 to Proof of Claim dated 06/01/2006

The United States has the right of setoff or counterclaim(s) in the amount of \$10,150.00. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

Excise TAX 9/30/05

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$10,150.00	\$0.00		Right to setoff

Total Amount of Secured Claims: **\$10,150.00****Unsecured Priority Claims** under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims: **\$0.00****Unsecured General Claims**

Penalty to date of petition on unsecured priority claims (including interest thereon) \$11,688.75

Total Amount of Unsecured General Claims: **\$11,688.75**



INTERNAL REVENUE SERVICE
290 BROADWAY, 5TH FL
NEW YORK, NY 10007

ROBERT D. DRAIN
U.S. BANKRUPTCY COURT
ONE BOWLING GREEN
NEW YORK, NY 10004-1408

Please Fold Here. Do not detach. Please be sure our address shows through the envelope window.

Internal Revenue Service
INTERNAL REVENUE SERVICE
290 BROADWAY, 5TH FL
NEW YORK, NY 10007

Exhibit 11
Claim No. 14259

FORM B10 (Official Form 10)(10/05)

UNITED STATES BANKRUPTCY COURT <u>SOUTHERN</u> DISTRICT OF <u>NEW YORK</u>		PROOF OF CLAIM
Name of Debtor DELPHI CORPORATION		Case Number 05-44481-RDD
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		Claim #14259 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD) <div style="font-size: 1.5em; font-weight: bold;">Received</div> <div style="font-size: 1.2em;">AUG 09 2006</div> <div style="font-weight: bold;">Kurtzman Carson</div> <small>THIS SPACE IS FOR COURT USE ONLY</small>
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		
Name and address where notices should be sent: Internal Revenue Service INTERNAL REVENUE SERVICE 290 BROADWAY, 5TH FL NEW YORK, NY 10007		
Telephone number: (212) 436-1038 Creditor #:		
Last four digits of account or other number by which creditor identifies debtor: see attachment		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: see attachment		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. <small>See reverse side for important explanations.</small>		
Unsecured Nonpriority Claim \$ <u>11,688.75</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below*</u> Value of Collateral: \$ <u>see below*</u> <small>* All of debtor(s) right, title and interest to property - 26 U.S.C. § 6321.</small> Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>10,150.00</u>
Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ <u>0.00</u> Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
5. Total Amount of Claim at Time Case Filed: \$ <u>11,688.75</u> (unsecured) <u>10,150.00</u> (secured) (priority) <u>21,838.75</u> (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. (except as noted on attachment)		<small>THIS SPACE IS FOR COURT USE ONLY</small> <div style="border: 2px solid black; padding: 10px; font-size: 1.5em; font-weight: bold;">RECEIVED</div> <div style="font-size: 1.2em;">JUL 21 2006</div> <div style="font-size: 0.8em;">CLAIMS PROCESSING CENTER USBC SDNY</div>
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 07/21/2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>/s/ MARIA WALTERIO/Insolvency Specialist</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for



054448106073100000000314

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: DELPHI CORPORATION
5725 DELPHI DRIVE
TROY, MI 48098

Docket Number

05-44481-RDD

Type of Bankruptcy Case

Chapter 11

Date of Petition

10/08/2005

Amendment No. 1 to Proof of Claim dated 06/01/2006

The United States has the right of setoff or counterclaim(s) in the amount of \$10,150.00. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

Excise Tax 9/30/05

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$10,150.00	\$0.00		Right to setoff

Total Amount of Secured Claims:

\$10,150.00

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
38-3430473	WT-FICA	06/30/2005	09/05/2005	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$11,688.75

Total Amount of Unsecured General Claims:

\$11,688.75

Exhibit 12
Claim No. 2445

original

FORM B10 (Official Form 10) (Rev. 4/01)

United States Bankruptcy Court Southern District of New York		PROOF OF CLAIM
Name of Debtor: DELPHI CORPORATION	Case Number 05-44481	Claim #02445 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		RECEIVED APR 03 2006 KURTZMAN CARSON This space is for Court Use Only
Name of Creditor (The person or other entity to whom the debtor owes money or property): U.S. SECURITIES AND EXCHANGE COMMISSION	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: 3 WORLD FINANCIAL CENTER NEW YORK, NEW YORK 10281 ATTN: BANKRUPTCY GROUP Telephone number: (212) 336-0095		
Account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____ if this claim	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other: Disgorgement and civil penalties arising from possible violations of federal securities laws (see attachment A)		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) Your SS#: _____ - _____ - _____ Unpaid compensation for services performed from _____ (date) to _____ (date)
2. Date debt was incurred: Various.		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ Undetermined If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____		6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a) _____ *Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment
7. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		This Space is for Court Use Only JUN 10 2008 9 3 3 91 MAR 2008 U.S. BANKRUPTCY COURT S.D. OF N.Y.
Date 3-16-06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Neal Jacobson, Senior Trial Counsel, U.S. Securities & Exchange Commission	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571		



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Attachment "A"

This claim is an undetermined claim for penalties, disgorgement, and prejudgment interest arising from possible violations of the federal securities laws. The Securities and Exchange Commission ("SEC") has been investigating pre-bankruptcy activities and transactions involving Delphi Corporation, and may file a civil action against the debtor in the appropriate court, where its claim would be determined in a final amount.

The SEC reserves the right to amend and supplement this claim as appropriate under the circumstances.